

TAX INCREMENTAL DISTRICT (TID) CRITERIA MATRIX

Changes to Wisconsin's Tax Incremental Financing (TIF) law were approved by Governor Doyle in early 2004 and again in 2005. This matrix was developed as a guide to help identify TID criteria based on type and creation date of Tax Incremental Financing Districts. Existing TID sec. **66.1105** Wisconsin Statutes was created by 1975 Chapter 105, 199, 311; with amendments from 1977 Chapter 29, 418; 1979 Chapters 221 and 343; 1981 Chapter 20, 317; 1983 Acts 27, 31, 207, 320, 405, and 538; 1985 Acts 29, 39, 285; 1987 Act 27, 186, 395; 1989 Act 31, 336; 1993 Acts 293, 337 and 399; 1995 Wisconsin Act 27, 201, 225, 227 335; 1997 Acts 3, 27, 237, 252; 1999 Act 9 and 150; 2001 Act 5, 11, 16 and 104; 2003 Wisconsin Act 34, 46, 126, 127, 194, 320, 326 and 2005 Wisconsin Acts 6, 13, 46, 328, 331, 385 and 2007 Wisconsin Act 2, 10, 21, 41, 57 and 73.

Wisconsin 59.57(3) provides for the counties of **Florence and Menominee** to exercise all powers of cities under s. 66.1105.

Wisconsin 66.1106 created by Wisconsin Act 27 (1997) provided for city, village, town or counties to create **Environmental Remediation** TIDs, with amendments from 1999 Wisconsin Acts 9, 150, 185; 2003 Wisconsin Act 126; 2005 Wisconsin Acts 246 and 418 which

In 2003 Wisconsin Acts 231, 326, 327 and revised by 2005 Act 330 created sec. **60.85**, which provided for **towns** to have limited TIF powers. These acts are all fully implemented and in effect. The Department of Revenue will post additional information as it becomes available.

The matrix identifies the criteria for 66.1105 TID's, s. 66.1106 ERTIDs & 60.85 TAF's.

To read the matrix, first look across the row at the top for the type of TID. There are seven different types identified as follows:

1. Existing TID's created before 10/1/95
2. Blighted TIDs
3. TIDs created in need of Rehabilitation or Conservation work
4. Industrial TID's
5. Mixed-Use TID's created after 10/1/04
6. Town Tourism, Agriculture, & Forestry TID's
7. Environmental Remediation TID's

The first column lists the requirement questions. By looking across the question row, you can find the criteria for a specific type of TID in the corresponding column.

FOR MORE INFORMATION PLEASE CONTACT:

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TAX INCREMENTAL DISTRICT (TID) CRITERIA MATRIX

	Wis. Stats. 66.1105 and 59.57					Wis. Stats. Sec. 60.85	Wis. Stats. 66.1106
	1. Existing TID's	2. Blighted area 3. In need of Rehabilitation or Conservation work		4. Suitable for Industrial sites 5. Mixed-Use TIDs created after 10/1/04		6. Town - Tourism, Agriculture, & Forestry (TAF)	7. Environmental Remediation
Creation Resolution date	Before 10/1/95	After 9/30/95 but before 10/1/04	After 10/1/04	After 9/30/95 but before 10/1/04	after 10/1/04	After 10/1/04	After 10/1/97
Expenditure Period (5 yrs. prior to termination)	22 years (6)(am) 1.			18 years (6)(am) 1.	15 years (6)(am) 1.	5 years (6)(b) 1.	15 years (2)(b)
Maximum Life before extensions	27 years	27 years	27 years	23 years	20 years	16 years	23 years
Extensions Allowed	No	+ 4 yrs (7)(am)1.	+ 3 yrs (7 (am) 3.	No	+ 3 yrs (7)(am) 2.	No	No
Maximum Life if extension granted	27 years	31 years	30 years	23 years	23 years.	11 yrs after expenditure or 16 yrs maximum (6)(a) 2.	23 years
\$1,000 Fee required	Redeterminations for Amendments	Certification or redeterminations for Amendments	Yes	Certification or redeterminations for Amendments	Yes	Yes	Yes
Tax Increment allocations (6)(e)1 a-d; 2, 3 New(6)(f)	Existing allocation criteria or new allocation criteria	New allocation criteria: Recipient districts are limited to project costs for low-cost housing; remediate environmental contamination; or TID's declared to be blight or rehab districts.				No	No
Written notice of termination sent to DOR	Within 60 days of termination resolution (8)(a). DOR Form PE-223 (Final Accounting for TID Agreement), along with a copy of the termination resolution.					Within 10 days of termination resolution (10) (a)	Within 10 days of termination resolution (10) (b)
Final accounting to DOR after termination	DOR form PE-110 (TID Final Accounting Report) and Excel file by agreed date (8)(c). Must include: 1. Total municipal expenditures; 2. Total project costs; 3. Total revenue; 4. Total amount of outstanding original project plan costs.					Annual accounting due before May 15th plus Feb 15th of year after termination (10)(c)	Not later than 180 days after TID has terminated (10)(d)
Annexation restrictions (4)(gm)1.	Just prior to creation or amendment	Just prior to creation or amendment	Yes (4)(gm) 1. - 3 yrs. lapsed; pay town 5 yrs. taxes, or boundary agreement	Just prior to creation or amendment	Yes (4) (gm) 1. - 3 yrs. lapsed; pay town 5 yrs. taxes, or boundary agreement	Yes (17)	Yes (13)
Limitation restrictions (4)(gm)4.c	12% - denial (4)(gm) 4.c.					5% & 7% - denial (3)(h) 5.d.	None
Number of territory amendments (4)(h)2.	Up to 4 times by subtracting or adding territory (or both) that does not change the contiguity of the district – 12% limitation requirement must be met when adding territory. (4)(h) 2.					1 during 1 st 5 yrs. - no more than 2 yrs. expenditure (3)(j)2.	None
Municipal owned Real Property included in base unless Municipal Used (5)(bm)(c) & (d)	No	Yes (5)(bm), (c)&(d)	Yes (5)(bm), (c)&(d)	Yes (5)(bm), (c)&(d)	Yes (5)(bm), (c)&(d)	Yes (3)(L)	No